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September 14, 2010

VIA E-FILING


Honorable Robert E. Littlefield, Jr.
Chief United States Bankruptcy Judge
Northern District of New York
445 Broadway
Albany, New York 12207

Re: *In re Highgate LTC Management, LLC / Case No. 07-11068*

Dear Judge Littlefield:

In accordance with your Honor's direction in court last week, I am writing formally to inform your Honor and, in turn, parties in interest that the closing of the sale of the Debtors' nursing homes, including payment by the purchaser of the purchase price and delivery by me, as Trustee, of deeds and bills of sale, has been completed. The Debtors' estates are no longer the owners of the four nursing homes.

Respectfully,


Mark I. Fishman, Trustee

MIF/dp